

**BECKER & POLIAKOFF LLP**

Helen Davis Chaitman [HCHAITMAN@BECKERNY.COM](mailto:HCHAITMAN@BECKERNY.COM)

45 Broadway

New York, New York 10006

Telephone (212) 599-3322

*Attorneys for S&P Associates General Partnership,*

*P&S Associates General Partnership, and Anne Del Casino*

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (BRL)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

**DECLARATION OF HELEN DAVIS CHAITMAN  
IN SUPPORT OF CUSTOMERS' MOTION  
TO WITHDRAW THE BANKRUPTCY REFERENCE**

I, Helen Davis Chaitman, declare pursuant to 28 U.S.C. § 1746 that the following is true:

1. I am a partner with Becker & Poliakoff LLP, counsel to S&P Associates General Partnership, P&S Associates General Partnership, and Anne Del Casino (the "Customers").

2. I submit this declaration in support of the Customers' motion to withdraw the bankruptcy reference to the bankruptcy court with respect to the Trustee's motions (a) for an order setting a briefing schedule on the Trustee's motion affirming denial of any time-based damages adjustment to allowed customer claims and (b) for an order approving a second allocation of property to the fund of customer property.

3. The Customers hold allowed customer claims under the Trustee's methodology for calculating net equity.

4. A true and accurate copy of the Trustee's motion papers in support of his motion for an order setting a briefing schedule on the Trustee's motion affirming denial of any time-based damages adjustment to allowed customer claims is annexed hereto as **Exhibit A**.

5. A true and accurate copy of the Trustee's motion papers in support of his motion for an order approving a second allocation of property to the fund of customer property is annexed hereto as **Exhibit B**.

I declare under penalty of perjury that the foregoing is true and correct.

August 2, 2012

/s/ Helen Davis Chaitman